

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

STATE OF NEW YORK,  
STATE OF CONNECTICUT,  
STATE OF MARYLAND, and STATE OF  
NEW JERSEY,

Plaintiffs,

v.

STEVEN MNUCHIN, in his official capacity  
as Secretary of the United States Department  
of Treasury; the UNITED STATES  
DEPARTMENT OF THE TREASURY;  
CHARLES P. RETTIG, in his official capacity  
as Commissioner of the United States Internal  
Revenue Service; the UNITED STATES  
INTERNAL REVENUE SERVICE; and the  
UNITED STATES OF AMERICA,

Defendants.

Civil Action No. 1:18-cv-06427 (JPO)

**NOTICE OF PLAINTIFFS’  
CROSS-MOTION FOR SUMMARY JUDGMENT**

PLEASE TAKE NOTICE that upon the accompanying memorandum of law; Declaration of Owen T. Conroy and exhibits attached thereto; Plaintiffs’ Statement of Material Facts Pursuant to Local Civil Rule 56.1, and all prior pleadings and proceedings herein, Plaintiffs State of New York, State of Connecticut, State of Maryland, and State of New Jersey, by their attorneys, will move this Court before the Honorable J. Paul Oetken, United States District Judge, at the Thurgood Marshall United States Courthouse, 40 Foley Square, New York, New York, 10007, at a time and date to be set by the Court, for an order pursuant to Federal Rule of Civil Procedure 56 granting summary judgment for Plaintiffs on all claims, declaring that the provision of the 2017 Tax Act imposing a \$10,000 cap on the SALT deduction, Pub. L. No. 115-97, § 11042, is unauthorized by

and contrary to the Constitution of the United States, enjoining Defendants from enforcing the new cap on the SALT deduction, and awarding such other and further relief as this Court may deem just and proper.

Dated: New York, New York  
December 14, 2018

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